

State of Arkansas
Department of Finance and Administration
Income Tax Administration



www.arkansas.gov/efile

Tax Year - 2004

Record Layouts for Software Developers
Individual Income Tax Returns
(Filing Season Beginning 01-01-2005)

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REVISIONS

October 22, 2004

1. Page 5 Change to 305l note.
2. Page 9 Change to 705 and 710 notes.
3. Page 24 Year change to 100 and 110.
4. Page 25 Year change to 120.
5. Reject Codes changed.

INTRODUCTION

We will accept electronic test data from November 8, 2004 through April 15, 2005.
We will accept electronic returns from January 14, 2005 through October 15, 2005.

All IRS rules, regulations and requirements governing tax preparer's, transmitters, and electronic return originators (ERO's) put forth by the IRS are in effect for the State of Arkansas. Please note that IRS Publication 1345, Fed-State Electronic Filing identifies the IRS procedures and requirements for Fed-State filing.

Arkansas will accept variable formats only for Tax Year 2004. Fixed length formats are no longer accepted.

We are looking forward to working with you in the coming months as you develop and test your software for the Fed-State Electronic Filing Program. Please note that Section 2 is a list of our Contact Personnel for Electronic Filing.

If you have any questions about Arkansas E-File, please visit our website at:

www.arkansas.gov/efile

CONTACT PERSONNEL

These contacts are for ERO's only. DO NOT give these phone numbers to Taxpayers.

Technical Assistance

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CHANGES FOR TAX YEAR 2004 GENERIC RECORDS

Below are the changes to the 2004 Arkansas Electronic Filing Record Layouts.

Notice

The AR1000NR has been separated from the Generic Record and added to the Unformatted Records.

FORM	Page	Field Number	Changes
AR1000	1	000	The Value has changed.
AR1000	1	001	The Value has changed.
AR1000	1	002	The Value has changed.
AR1000	1	020e	Year Digit changed to 5
AR1000	3	077	Important Note has been added.
AR1000	3	087	Important Note has been added.
AR1000	3	098	Important Note has been added.
AR1000	4	150	Required Entry
AR1000	4	305b	Value is 2004
AR1000	5	305f to 305l	The Values have changed.
AR1000	5	305q	The Value has changed.
AR1000	6	305s	New field for Federal Extension 2688.
AR1000	6	305t	Has been Reserved.
AR1000	6	315c	New Field for Name of qualifying person for the Head of Household Filing Status.
AR1000	6	315d	Has Been Reserved.

CHANGES FOR TAX YEAR 2004 GENERIC RECORDS

Below are the changes to the 2004 Arkansas Electronic Filing Record Layouts.

FORM	Page	Field Number	Changes
AR1000	6	320d	New Field for the due date for the 2688 Federal Extension.
AR1000	6	320e	New Field for spouse name for the Married Filing Separately Filing Status.
AR1000	6	320f	New Field for Year Spouse Died for the Qualifying Widower Filing Status.
AR1000	6	320g	Has been Reserved.
AR1000	10	825	Tax Year changed.
AR1000	11	885	New Field for Work Phone Number.

CHANGES FOR TAX YEAR 2004 UNFORMATTED RECORDS

Below are the changes to the 2004 Arkansas Electronic Filing Record Layouts.

FORM	Page	Field Number	Changes
Header	12	000	The Value has changed.
Header	12	001	The Value has changed.
Header	12	002	The Value has changed.
Header	12	020e	Tax Year changed
The Header fields 000, 001, 002 on all Unformatted Arkansas Forms have changed.			
AR2210	24	100	Tax Year changed
AR2210	24	110	Tax Year changed
AR2210	25	120	Tax Year changed

ACKNOWLEDGMENT SYSTEM

Arkansas will partner with the Internal Revenue Service for State acknowledgments for Tax Year 2004. Additional information can be found at the IRS website:

www.irs.gov

TESTING PROCEDURES

After a Software Developer has been accepted and approved by the Internal Revenue Service, they may begin testing with the State of Arkansas. Arkansas has created a Test Package (Publication AR1436) with twelve (12) Test Documents. Software Developers that are creating web-based software will need to transmit all test cases with the "on-line" field completed.

Please Note

SSN's will change for State Testing Purposes. The SSN range for Arkansas returns is:

400-00-5500 to 400-00-5599

The State of Arkansas Department of Revenue will retrieve the test documents from the IRS Memphis Service Center. Testing will follow the IRS guidelines. Our goal is to provide same day results from test transmissions.

Once the State of Arkansas approves your test, you will be sent a certification letter authorizing you as an approved software developer.

After you have been approved, each update to your software must be tested and re-approved by this office before it is released for productional use.

EXCLUSIONS FROM ARKANSAS ELECTRONIC FILING

For Tax Year 2004, the State of Arkansas will only allow the filing of current tax year refunds on forms AR1000 & AR1000NR. Specific line items entered on the form AR1000 can disqualify you from filing electronically. Below you will find a list of line items on the AR1000 and other types of forms that will not be accepted for electronic filing purposes.

1. AR1000A Arkansas Amended returns.
2. AR1000S Arkansas Short Form (Must be filed in the AR1000 format)
3. Prior Year Returns (2003 and before).
4. Contributions to Intergenerational Trust Adjustment – Line 25 – Form AR1000 and AR1000NR
5. Border City Exemption Adjustment – Line 31 – Form AR1000.
(Arkansas/Texarkana Exemption)
6. Adoption Expenses Credit – Line 48 – Form AR1000 and AR1000NR
7. Phenylketonuria Disorder Credit – Line 49 – Form AR1000 and AR1000NR
8. Business and Incentive Tax Credits – Line 50 – Form AR1000 and AR1000NR
9. Early Childhood Program – Line 56 – Form AR1000
10. Decedent's tax returns for Arkansas are still not allowed to be filed electronically.
11. Returns with Foreign Addresses cannot be filed electronically.
12. Returns with Foreign Income exclusions cannot be filed electronically.
13. On-Line Filed returns are not allowed for State Only Filing.

SOFTWARE EDITS AND CROSS-CHECKS:

We recommend detailed software edits be included in all programs to reduce the number of returns whose processing could be delayed due to an error condition.

The following edit guidelines should be included in your programs to insure that the Arkansas return is correctly processed:

1. Filing Status Requirements:

Note: This edit is very important for correct processing.

- A. If Filing Status = 1,2,3,5, or 6, use Column A **Only**.
- B. **If Filing Status = 4, use Columns A and B.**

2. Income and Adjustment Totals for AR1000:

- A. Lines 8 - 21 must equal Line 22.
- B. Lines 23 - 32 must equal Line 33.
- C. Line 22 minus Line 33 must equal Line 34.
- D. Line 35 minus Line 36 must equal Line 37.
- E. Lines 39 – 42 must equal Line 43.
- F. Lines 44 - 50 must equal Line 51.
- G. Line 43 minus Line 51 must equal Line 52.
(NOTE: If Less Than 0, Enter 0)
- H. Lines 53 - 56 must equal Line 57.
- I. If Line 57 > Line 52, then Line 57 minus Line 52 must equal Line 58.
If Line 57 < Line 52, then Line 52 minus Line 57 must equal Line 62.

AR1000 RECORD LAYOUT

Jim Hobson of Mountain EDI Systems has supplied the following data on record layouts. Any questions concerning record layouts can be referred to him at the following telephone number and address.

Jim Hobson
Mountain EDI Systems
P. O. Box 9697
Ft. Collins, CO 80525
Telephone: 1-(970) 231-0114
E-Mail: mtnedi@comcast.net

ARKANSAS DIVISION OF REVENUE

TAX YEAR 2004

RECORD LAYOUTS

IMPORTANT REMINDERS

THE ARKANSAS RECORD LAYOUT REQUIRES THAT A COMPLETE FEDERAL RETURN AND SCHEDULES BE INCLUDED AS A TRAILER RECORD FOR EVERY RETURN TRANSMITTED

**ARKANSAS WILL PARTICIPATE IN 'STATE ONLY' E-FILING FOR TAX YEAR 2004. WE WILL ACCEPT ONLY ARKANSAS RESIDENT RETURNS FOR THIS YEAR FOR 'STATE ONLY' E-FILING FROM PREPARERS.
STATE ONLY WILL NOT BE AVAILABLE FOR INDIVIDUALS TO FILE THEIR ARKANSAS RETURN ON-LINE.**

ARKANSAS WILL JOIN OTHER STATES IN PROVIDING STATE ACKNOWLEDGEMENTS TO THE IRS.

RECORD LAYOUTS TABLE OF CONTENTS

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FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
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PART 1: GENERIC RECORD**HEADER SECTION**

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
		Byte count	4	2500 for fixed Nnnn for variable
		Start of record sentinel	4	Value "****"
000		Record ID	6	AN Value "STbbbb"
001		Form Number	6	AN Value "0001bb"
002		Page Number	5	AN Value "PG01b"
003		TIN	9	N Required Entry
004		Filler	1	AN Blank
005		Form – Schedule Number	7	N Value "0000001"
010		State Code	2	N Value "AR"
011		City Code	2	Reserved
019		State Only Indicator	2	A Blank = Fed-State Or "SO" = State Only
020		Declaration Control Number	(14)	
		a. First Two Positions	2	N
		b. EFIN of Originator	6	N
		c. Batch Number	3	N (000-999)
		d. Serial Number	2	N (00-99)
		e. Year Digit	1	N Value "5"
023		Return Sequence Number	(16)	
		a. ETIN of Transmitter	5	N Required Entry
		b. Transmitter use field	2	N
		c. Julian Date of transmission	3	N
		d. Transmission Sequence Number	2	N (01-99)
		e. Sequence Number of Return	4	N (0001-9999)
024		Direct Deposit / Direct Debit Indicator	1	AN Value = Blank or "1" Value "1" = Direct Deposit

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
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STATE DIRECT DEPOSIT SECTION

025		Reserved RTN Flag	1	N	Blank
030		State Routing Transit	9	N	
NOTE Must match Federal Routing Transit Number found in Form 1040 Field 1272.					
032		State – RTN – Indicator	1	N	“0” = No State RTN Present “1” = State RTN found on FOMF “2” = State RTN not found on FOMF
035		State Deposit Account Number	17	AN	Left Justified
NOTE Must match Federal Deposit Account Number found in Form 1040 Field 1278.					
040		State Checking Account	1	AN	“X” or blank
048		State Savings Account	1	AN	“X” or blank

INDICATORS

049		On-Line-State-Return	1	A	“E” = E-File “O” = On-Line File
NOTE If field 019 = “SO”, then On-Line File is not available for E-File. If field 019 = Blank, then On-Line File is available for E-File.					

PARTICIPANT SECTION

050		State Numeric Area	(27)		
	a.	Preparer SSN / PTIN	9	AN	Required Entry
	b.	Preparer EIN	9	N	Required Entry
	c.	Preparer ZIP	5	N	Required Entry
	d.	Preparer Zip+4	4	N	Required Entry
052		State Alphanumeric Area	(93)		
	a.	Mailbox ID	5	AN	Required Entry
	b.	Preparer Firm Name	35	AN	Required Entry
	c.	Preparer Address	30	AN	Required Entry
	d.	Preparer City	20	AN	Required Entry
	e.	Preparer State	2	AN	Required Entry
	f.	Preparer Self-Empl. Ind.	1	AN	Required Entry

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
<u>ENTITY SECTION</u>				
055		Spouse SSN	9	N
060		Name Line 1	(35)	
		a. Primary Last Name	32	AN Required Entry
		b. Primary Suffix	3	AN
065		Name Line 2	(35)	
		a. Secondary Last Name	32	AN
		b. Secondary Suffix	3	AN
070		Name Line 3	(35)	
		a. Primary First Name	16	AN
		b. Primary Middle Initial	1	AN
		c. Secondary First Name	16	AN
		d. Secondary Middle Initial	1	AN
		e. Filler	1	AN Blank
075		Address Line 1	35	AN Required Entry
077		Foreign Street Address	35	AN Blank
		NOTE Will be rejected if a Foreign Address or Foreign Income Exclusion is used.		
080		Address Line 2	35	AN Blank
085		City	22	A Required Entry
087		Foreign City State or Province	35	AN Blank
		NOTE Will be rejected if a Foreign Address or Foreign Income Exclusion is used.		
090		City Code	5	N Blank
095		State Abbreviation	2	A Required Entry
098		Foreign Country	22	A Blank
		NOTE Will be rejected if a Foreign Address or Foreign Income Exclusion is used.		
100		Zip Code	12	N Required Entry
105		County	20	A Blank
110		County Code	5	N Blank
115		Telephone Number	12	N

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
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CONSISTENCY SECTION

150	Federal Filing Status	1	N	Required Entry
155	Total Federal Exemptions	2	N	Blank
160	Wages, Salaries, Tips	12	N	Blank
165	Taxable Interest	12	N	Blank
170	Tax Exempt Interest	12	N	Blank
175	Dividends	12	N	Blank
180	State Refund	12	N	Blank
185	Taxable Social Security Benefits	12	N	Blank
190	Keogh Plan and SEP Deductions	12	N	Blank
195	Adjusted Gross Income	12	N	Blank
200	Standard / Itemized Deductions	12	N	Blank
205	Earned Income Credit	12	N	Blank

ALPHANUMERIC SECTION

300	Alphanumeric Field #1	(80)		
	a. Software Developer Code	10	AN	
	b. Paid Preparer Name	31	AN	1040 Seq. 1340
	c. Preparer Phone Number	10	AN	
	d. Non-Paid Preparer	13	AN	1040 Seq. 1338
	e. Preparer State EIN	16	AN	
305	Alphanumeric Field #2	(80)		
	a. Arkansas Form Code	1	AN	Value = "F or N" If "F" then 305c and/or 305d = F If "N" then 305c and/or 305d = N

NOTE

If Value = N, then schedule ARNR must be completed and transmitted as part of this record. Otherwise, it will be rejected and not eligible for retransmission.
 A NonResident return is not eligible for "State Only" filing.
 A NonResident return is not eligible for On-Line filing.

b. Year of Return	4	N	Value "2004"
c. Taxpayer Residency	1	AN	Value = "F or N" See 305a NOTE:
d. Spouse Residency	1	AN	Value = "F, N, or Blank" See 305a NOTE:

FIELD FORM
NBR LINE IDENTIFICATION

LGTH DESCRIPTION

305 1 to 6 e. Filing Status 1 N Value = "1,2,3,4,5, or 6"

NOTE If Federal Return is Filing Status 1 then State Filing Status must equal 1.
 If Federal Return is Filing Status 2 then State Filing Status must equal 2 or 4.
 If Federal Return is Filing Status 3 then State Filing Status must equal 5.
 If Federal Return is Filing Status 4 then State Filing Status must equal 3.
 If Federal Return is Filing Status 5 then State Filing Status must equal 6.

7A f. Self/Spouse 1 N Value 1 = Self
 Value 3 = Self & Spouse
 7A g. 65 or over 1 N Value 0 = None
 Value 1 = Self Only
 Value 2 = Spouse Only
 Value 3 = Self & Spouse
 7A h. 65 Special 1 N Value 0 = None
 Value 1 = Self Only
 Value 2 = Spouse Only
 Value 3 = Self & Spouse

NOTE If retirement income has claimed the \$6,000 exemption, then you do not qualify for the 65 Special Credit.

7A i. Blind 1 N Value 0 = None
 Value 1 = Self Only
 Value 2 = Spouse Only
 Value 3 = Self & Spouse
 7A j. Deaf 1 N Value 0 = None
 Value 1 = Self Only
 Value 2 = Spouse Only
 Value 3 = Self & Spouse
 7A k. Head of Household / Widower 1 N Value 0 = None
 Value 1 = Self
 7A l. Total of Line 7A Exemptions 2 N

NOTE The Total Personal Credits must equal the number of boxes checked for fields 305f, 305g, 305h, 305i, 305j and 305k.

305 36 m. Tax Table 2 N Required Entry
 10 – Table 1 Value = 10
 20 – Table 2 [Standard Deduction Only] Value = 20

NOTE If State Filing Status = 5 and Taxpayer's Spouse claims itemized deductions, then Taxpayer's Spouse Standard Deduction cannot be used.
 30 – Table 2 [Itemized Deductions Only] Value = 30

NOTE If State Filing Status = 5, then TOTAL Itemized Deductions must be prorated between spouses.

56 n. Early Childhood Program Certification # 12 AN

NOTE The return will be rejected if filed electronically.

o. Alimony-Separate Maint. Name 35 AN
 p. Alimony-Separate Maint. SSN 9 N
 q. Federal Extension 4868 Check Box 1 AN Value = "X or Blank"
 r. Itemized Deduction Indicator 1 AN Value = "X or Blank"

AR1000

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
305		s. Federal Extension 2688 Check Box	1	AN Value = "X or Blank"
		t. RESERVED	3	AN Blank
310		Alphanumeric Field #3	(80)	
	7B	a. Number of Dependents	2	N Required Entry
	7B	b. Dependent First Names	78	A
315		Alphanumeric Field #4	(80)	
	7C	a. Number of Developmentally Disabled Individuals	2	N Required Entry
NOTE	To qualify for this credit, the Dependent must be diagnosed with one of the following: Autism, Down's Syndrome, Cerebral Palsy, Epilepsy, or Mental Retardation. See Instructions on the AR1000RC5.			
	7C	b. Developmentally Disabled First Names	25	A
	3	c. Name of qualifying person	36	AN
		d. RESERVED	17	Blank
320		Alphanumeric Field #5	(80)	
	23	a. IRA Indicator Box	1	A Value = "X or Blank"
	23	b. MSA Indicator Box	1	A Value = "X or Blank"
		c. Discuss Return with Preparer	1	A Value = "Y, N, or Blank"
		d. Federal Extension 2688 Due Date	8	N Value = MMDDYYYY
NOTE	NOTE: This field does not appear on Form AR1000, but is REQUIRED if Field 305s has been checked. Enter the valid extension date.			
	5	e. Spouse Name	36	AN
	6	f. Year Spouse Died	4	N
		g. RESERVED	29	Blank

SIGNED NUMERIC SECTION

350	7A	Line 7A Credit Amount	12	N	
355	7B	Dependent Credit Amount	12	N	
360	7C	Developmentally Disabled Credit Amount	12	N	.
NOTE	Form AR1000RC5 Required for this Credit if claimed for the first year, or for recertification To qualify for this credit, the Dependent must be diagnosed with one of the following: Autism, Down's Syndrome, Cerebral Palsy, Epilepsy, or Mental Retardation. See Instructions on the AR1000RC5.				
365	7D	Total Personal Credits Amount	12	N	Required Entry

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
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Y = Your /Joint (Column A)

S = Spouse (Column B) Filing Status 4 Only

370	8A	Wages, Salaries, tips, etc.	12	N	Y
375	8B	Wages, Salaries, tips, etc.	12	N	S
380	9A	Military compensation pay – Gross Amount	12	N	Y
385	9A	Military compensation pay – Net Amount	12	N	Y

NOTE If claiming the \$6,000 exemption, then Tax Table 10 cannot be claimed.

390	9B	Military compensation pay – Gross Amount	12	N	S
395	9B	Military compensation pay – Net Amount	12	N	S

NOTE If claiming the \$6,000 exemption, then Tax Table 10 cannot be claimed.

400	10	Gross Ministers Income	12	N	Y / S
405	10	Minister's Rental Value	12	N	Y / S
410	10A	Net Ministers Income	12	N	Y
415	10B	Net Ministers Income	12	N	S
420	11A	Interest Income	12	N	Y
425	11B	Interest Income	12	N	S
430	12A	Dividend Income	12	N	Y
435	12B	Dividend Income	12	N	S
440	13A	Alimony & Separate Maintenance	12	N	Y
445	13B	Alimony & Separate Maintenance	12	N	S
450	14A	Business / Professional Income	12	N	Y
455	14B	Business / Professional	12	N	S
460	15A	Capital Gains / Losses	12	N	Y

NOTE *The return will be REJECTED if the AR1000D is NOT included in the electronic record. Capital Loss is limited to the sum of Fields 460 and 465. The sum cannot exceed -\$3000.00.

465	15B	Capital Gains / Losses	12	N	S
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NOTE *The return will be REJECTED if the AR1000D is NOT included in the electronic record. Capital Loss is limited to the sum of Fields 460 and 465. The sum cannot exceed -\$3000.00.

470	18A	Taxable Amount Employer Pension Plan/Qualified IRA	12	N	Y
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NOTE If Box 2 on the 1099R does not have an amount AND the Taxable amount not determined in 2B is marked, the 6,000 exclusion is taken from the Gross Amount.

475	18B	Taxable Amount Employer Pension Plan/Qualified IRA	12	N	S
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NOTE If Box 2 on the 1099R does not have an amount AND the Taxable amount not determined in 2B is marked, the 6,000 exclusion is taken from the Gross Amount.

480	16A	Other Gains / Losses	12	N	Y
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FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION	
485	16B	Other Gains / Losses	12	N	S
490	17A	IRA Distributions	12	N	Y
495	17B	IRA Distributions	12	N	S
500	18A	Gross Distribution of Employer Sponsored Pension Plan	12	N	Y
NOTE If the \$6000 exemption is claimed, then the Taxpayer will not qualify for the 65 Special Credit or the Low Income Tax Table 10.					
505	18A	Net Employer Pension Plan	12	N	Y
510	18B	Gross Distribution of Employer Sponsored Pension Plan	12	N	S
NOTE If the \$6000 exemption is claimed, then the Taxpayer will not qualify for the 65 Special Credit or the Low Income Tax Table 10.					
515	18B	Net Employer Pension Plan	12	N	S
520	19A	Rents, Royalties, etc.	12	N	Y
525	19B	Rents, Royalties, etc.	12	N	S
530	20A	Farm Income	12	N	Y
535	20B	Farm Income	12	N	S
540	21A	Other Income	12	N	Y
545	21B	Other Income	12	N	S
550	22A	TOTAL INCOME	12	N	Y
555	22B	TOTAL INCOME	12	N	S
560	23A	Payments to IRA	12	N	Y
565	23A	Payments to MSA	12	N	Y
570	23A	TOTAL of Line 23A (IRA / MSA)	12	N	Y
575	23B	Payments to IRA	12	N	S
580	23B	Payments to MSA	12	N	S
585		RESERVED	12	N	Blank
590	23B	TOTAL of Line 23B (IRA / MSA)	12	N	S
595	25A	Intergenerational Trust	12	N	Y
NOTE The return will be rejected if filed electronically.					
600	25B	Intergenerational Trust	12	N	S
NOTE The return will be rejected if filed electronically.					
605	26A	Moving Expenses	12	N	Y
610	26B	Moving Expenses	12	N	S
615	27A	Self-Employed Health Insurance Deduct	12	N	Y
620	27B	Self-Employed Health Insurance Deduct	12	N	S
625	28A	Payments to KEOGH Plan	12	N	Y
630	28B	Payments to KEOGH Plan	12	N	S
635	29A	Forfeited Interest Penalty	12	N	Y

AR1000

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION	
640	29B	Forfeited Interest Penalty	12	N	S
645	30A	Alimony Paid	12	N	Y
650	30B	Alimony Paid	12	N	S
655	31A	Border City Exemption	12	N	Y
NOTE The return will be rejected if filed electronically.					
660	31B	Border City Exemption	12	N	S
NOTE The return will be rejected if filed electronically.					
665	32A	Support for Disabled Child	12	N	Y – Form AR1000DC required for this adjustment.
670	32B	Support for Disabled Child	12	N	S – Form AR1000DC required for this adjustment.
675	33A	TOTAL ADJUSTMENTS	12	N	Y
680	33B	TOTAL ADJUSTMENTS	12	N	S
685	34A & 35A	ADJUSTED GROSS INCOME	12	N	Y
690	34B & 35B	ADJUSTED GROSS INCOME	12	N	S
695	40	Income Tax Surcharge	12	N	Compute 3% of Field 735.
700		RESERVED	12	N	Blank
705	36A	Itemized Deductions or Standard Deduction	12	N	Y
		If using Standard Deduction			Required Entry
NOTE If Tax Table = 20 and the Filing Status = 1, 3, 5, or 6, then Standard Deduction value must be < or = \$2000. If Filing Status = 2, then Standard Deduction value must < or = \$4000. If Filing Status = 4, the amount cannot exceed \$2000 per taxpayer. If Tax Table = 3 and the Filing Status = 4 or 5, then the Itemized Deductions must be prorated between Primary and Spouse.					
710	36B	Itemized Deductions or Standard Deduction	12	N	S
		If using Standard Deduction			Required Entry if using Filing Status 4
NOTE If Filing Status = 4, then amount cannot exceed \$2000 per taxpayer. If Tax Table = 3 and the Filing Status = 4, then Itemized Deductions must be prorated between Primary and Spouse.					
715	37A	NET TAXABLE INCOME	12	N	Y
720	37B	NET TAXABLE INCOME	12	N	S
725	38A	TAX from Tax Table	12	N	Y
730	38B	TAX from Tax Table	12	N	S
735	39	TAX (Total of Lines 39A and 39B)	12	N	
740	41	TAX from AR1000TD	12	N	
745	42	IRA and Qualified Plan Withdrawal and Overpayment Penalties	12	N	

AR1000

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
750	43	TOTAL TAX	12	N
755	44	Personal Tax Credit(s)	12	N Required Entry
NOTE This amount must = Field 365.				
760	45	Political Contribution Credit	12	N
765	46	Other State Tax Credit	12	N
770	47	Child Care Credit	12	N
NOTE The amount cannot exceed 20% of the amount taken on the Federal Return. Form 2441 or Schedule 2 must be transmitted with record. The return will be rejected if the amount is more than 20% of Federal amount taken.				
775	48	Credit for Adoption Expenses	12	N
NOTE The return will be rejected if filed electronically.				
780	50	Business and Incentive Tax Credits	12	N
NOTE The return will be rejected if filed electronically.				
785	51	TOTAL CREDITS	12	N Required Entry
790	52	NET TAX	12	N
795	53	Arkansas Income Tax Withheld	12	N
800	54	Estimated Tax Paid or Credit Brought Forward from Last Year	12	N
805	55	Payments Made With Extension	12	N
810	56	Early Childhood Program	12	N
NOTE The return will be rejected if filed electronically.				
815	57	TOTAL PAYMENTS	12	N
820	58	AMOUNT OF OVERPAYMENT / REFUND	12	N
825	59	Amt. to be applied to 2005 Estimated Tax	12	N
830	60	Amount of Check-Off Contributions	12	N
NOTE The return will be rejected if the AR1CO is not included in the electronic record.				
835		RESERVED	12	N Blank
840	61	AMOUNT TO BE REFUNDED	12	N
845	62	AMOUNT DUE	12	N
850	62A	UEP Exception	12	N
855	62B	Penalty	12	N
860	62C	TOTAL DUE	12	N
865		RESERVED	12	N Blank
870	24A	Deduction for Student Loan	12	N Y
875	24B	Deduction for Student Loan	12	N S
880	49	Phenylketonuria Disorder Credit	12	N
NOTE The return will be rejected if filed electronically.				

AR1000

<i>FIELD NBR</i>	<i>FORM LINE</i>	<i>IDENTIFICATION</i>	<i>LGTH</i>	<i>DESCRIPTION</i>
885 890		Work Phone Number	12	N
		Calculation Entry Only	12	N
Required Entry AR1000 (Line 52-Line 57) AR1000NR (Line 52D- 57)				
NOTE If Result of calculation = 0, then enter 0's in this field.				
895 To 925		RESERVED		Blank

HEADER

FIELD **FORM**
NBR **LINE** **IDENTIFICATION**

LGTH **DESCRIPTION**

PART 2: UNFORMATTED RECORDS**HEADER SECTION**

Byte count	4	nnnn for Variable
Start of record sentinel	4	Value ****

000	Record ID	6	AN	Value "STbbbb"
001	Form Number	6	N	Value "0002bb"
002	Page Number	5	AN	Value "PG01b"
003	TIN	9	N	Required Entry
004	Filler	1	AN	Blank
005	Form – Schedule Number	7	N	Value "0000001 - 0000009"
010	State Code	2	A	Value "AR"
011	City Code	2	AN	Reserved
020	Declaration Control Number	(14)		
	a. First two positions	2	N	Value "00"
	b. EFIN of originator	6	N	
	c. Batch Number	3	N	(000 – 999)
	d. Serial Number	2	N	(00 – 99)
	e. Year Digit	1	N	Value "5"

AR3

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
AR3 -- ARKANSAS ITEMIZED DEDUCTION SCHEDULE (IF PRESENT IN THE RETURN)				
		Byte count	4	nnnn for Variable
		Start of record sentinel	4	Value!!!!
000		Record ID	6	AN Value "ARbbbb"
001		Schedule Type	6	AN Value "AR3bbb"
002		Page Number	5	AN Value "PG01b"
003		TIN	9	N Required Entry
004		Filler	1	AN Blank
005		Occurrence Number	7	N Value "0000001"
055		Spouse SSN	9	N
060		Name Line 1	(35)	
		a. Primary Last Name	32	AN Required Entry
		b. Primary Suffix	3	AN
065		Name Line 2	(35)	
		a. Secondary Last Name	32	AN
		b. Secondary Suffix	3	AN
070		Name Line 3	(35)	
		a. Primary First Name	16	AN
		b. Primary Middle Initial	1	AN
		c. Secondary First Name	16	AN
		d. Secondary Middle Initial	1	AN
		e. Filler	1	AN Blank
080	1	Medical and Dental Expenses	12	N
085	2	AR1000 Line 35A + Line 35B	12	N
090	3	Line 2 multiplied by 7.5%	12	N
095	4	TOTAL MEDICAL	12	N
100	5	Real Estate Tax	12	N
105	6	Personal Property Tax	12	N

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
110	7	TOTAL TAXES	12	N
115	8	Home Mortgage Interest Paid to Financial Institutions	12	N
120	9	Home Mortgage Interest Paid to Individuals	12	N
125	10	Deductible Points	12	N
130	11	Investment Interest	12	N
135	12	TOTAL INTEREST EXPENSE	12	N
140	9	Home Mortgage Interest Paid to Individual's Name	30	A
145	9	Home Mortgage Interest Paid to Individual's Address	50	AN
150	13	Cash Contributions	12	N
155	14	Art and Literary Contributions	12	N
160	15	Check off Contributions	12	N
165	16	Other Contributions	12	N
170	17	Carryover Contributions	12	N
175	18	TOTAL CONTRIBUTIONS	12	N
180	16	Description of Other Contributions	80	AN
185	19	Casualty and Theft Losses use From 4684	12	N
190	21	Unreimbursed Expenses use Forms 2106	12	N
195	22	OTHER EXPENSES TOTAL	12	N
200	23	Line 21 + Line 22	12	N
205	24	AR1000 Line 35A + Line 35B	12	N
210	22	Other Expenses Type and Amount	80	AN
215	25	Line 24 Multiplied by .02	12	N
220	26	Total Misc. Deductions – Line 23 – Line 25	12	N
225	27	Total Other Miscellaneous Deductions	12	N
230	28	TOTAL ITEMIZED DEDUCTIONS	12	N
NOTE The return will be rejected, if Filing Status 4 or 5 is used AND the Itemized Deductions are not prorated between the taxpayers.				
235	30	AR1000 Line 35A + Line 35B	12	N
240	31	Percentage Adjusted Gross Income	5	N
245	32	Line 27 Multiplied by Line 28A	12	N
250		RESERVED	5	N Blank
255	33	Line 27 Multiplied by 29A	12	N
260	20	Post Secondary Education Tuition Deduction	12	N
265	29A	Primary Adjusted Gross Income	12	N
270	29B	Spouse Adjusted Gross Income	12	N
		Schedule Terminus Character	1	Value "\$"

FIELD FORM
NBR LINE IDENTIFICATION

LGTH DESCRIPTION

AR4 -- INTEREST AND DIVIDEND INCOME SCHEDULE
(IF PRESENT IN THE RETURN)

	Byte count	4		nnnn for Variable
	Start of record sentinel	4		Value!!!!
000	Record ID	6	AN	Value "ARbbbb"
001	Schedule Type	6	AN	Value "AR4bbb"
002	Page Number	5	AN	Value "PG01b"
003	TIN	9	N	Required Entry
004	Filler	1	AN	Blank
005	Occurrence Number	7	N	Value "0000001" or 0000002
055	Spouse SSN	9	N	
060	Name Line 1	(35)		
	a. Primary Last Name	32	AN	Required Entry
	b. Primary Suffix	3	AN	
065	Name Line 2	(35)		
	a. Secondary Last Name	32	AN	
	b. Secondary Suffix	3	AN	
070	Name Line 3	(35)		
	a. Primary First Name	16	AN	
	b. Primary Middle Initial	1	AN	
	c. Secondary First Name	16	AN	
	d. Secondary Middle Initial	1	AN	
	e. Filler	1	AN	Blank

FIELD	FORM			
NBR	LINE	IDENTIFICATION	LGTH	DESCRIPTION

PART 1 – INTEREST INCOME

080		Ownership – Entry 1	1	A	Values: Y= Yours S = Spouse J = Joint
085		Name of payer – Entry 1	27	AN	
090		Amount – Entry 1	12	N	
095		Ownership – Entry 2	1	A	Y, S, or J
100		Name of payer – Entry 2	27	AN	
105		Amount – Entry 2	12	N	
110		Ownership – Entry 3	1	A	Y, S, or J
115		Name of payer – Entry 3	27	AN	
120		Amount – Entry 3	12	N	
125		Ownership – Entry 4	1	A	Y, S, or J
130		Name of payer – Entry 4	27	AN	
135		Amount – Entry 4	12	N	
140		Ownership – Entry 5	1	A	Y, S, or J
145		Name of payer – Entry 5	27	AN	
150		Amount – Entry 5	12	N	
155		Ownership – Entry 6	1	A	Y, S, or J
160		Name of payer – Entry 6	27	AN	
165		Amount – Entry 6	12	N	
170		Ownership – Entry 7	1	A	Y, S, or J
175		Name of payer – Entry 7	27	AN	
180		Amount – Entry 7	12	N	
185		Ownership – Entry 8	1	A	Y, S, or J
190		Name of payer – Entry 8	27	AN	
195		Amount – Entry 8	12	N	
200		Ownership – Entry 9	1	A	Y, S, or J
205		Name of payer – Entry 9	27	AN	
210		Amount – Entry 9	12	N	
215		Ownership – Entry 10	1	A	Y, S, or J
220		Name of payer – Entry 10	27	AN	
225		Amount – Entry 10	12	N	
230		Ownership – Entry 11	1	A	Y, S, or J

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
235		Name of payer – Entry 11	27	AN
240		Amount – Entry 11	12	N
245		Ownership – Entry 12	1	A Y, S, or J
250		Name of payer – Entry 12	27	AN
255		Amount – Entry 12	12	N
260		Ownership – Entry 13	1	A Y, S, or J
265		Name of payer – Entry 13	27	AN
270		Amount – Entry 13	12	N
275		RESERVED	12	N Blank

PART II - DIVIDEND INCOME

280		Ownership – Entry 1	1	A	Values: Y= Yours S = Spouse J = Joint
285		Name of payer – Entry 1	27	AN	
290		Amount – Entry 1	12	N	
295		Ownership – Entry 2	1	A	Y, S, or J
300		Name of payer – Entry 2	27	AN	
305		Amount – Entry 2	12	N	
310		Ownership – Entry 3	1	A	Y, S, or J
315		Name of payer – Entry 3	27	AN	
320		Amount – Entry 3	12	N	
325		Ownership – Entry 4	1	A	Y, S, or J
330		Name of payer – Entry 4	27	AN	
335		Amount – Entry 4	12	N	
340		Ownership – Entry 5	1	A	Y, S, or J
345		Name of payer – Entry 5	27	AN	
350		Amount – Entry 5	12	N	
355		Ownership – Entry 6	1	A	Y, S, or J
360		Name of payer – Entry 6	27	AN	
365		Amount – Entry 6	12	N	
370		Ownership – Entry 7	1	A	Y, S, or J
375		Name of payer – Entry 7	27	AN	
380		Amount – Entry 7	12	N	
385		Ownership – Entry 8	1	A	Y, S, or J

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
390		Name of payer – Entry 8	27	AN
395		Amount – Entry 8	12	N
400		Ownership – Entry 9	1	A Y, S, or J
405		Name of payer – Entry 9	27	AN
410		Amount – Entry 9	12	N
415		Ownership – Entry 10	1	A Y, S, or J
420		Name of payer – Entry 10	27	AN
425		Amount – Entry 10	12	N
430		Ownership – Entry 11	1	A Y, S, or J
435		Name of payer – Entry 11	27	AN
440		Amount – Entry 11	12	N
445		Ownership – Entry 12	1	A Y, S, or J
450		Name of payer – Entry 12	27	AN
455		Amount – Entry 12	12	N
460		Ownership – Entry 13	1	A Y, S, or J
465		Name of payer – Entry 13	27	AN
470		Amount – Entry 13	12	N
475		RESERVED	12	N Blank
480	INT. 2	Add Amounts of Line 1 (INTEREST)	12	N
485		RESERVED	12	N Blank
490	DIV. 2	Add Amounts on Line 1 (DIVIDENDS)	12	N
495				
THRU		RESERVED		Blank
530				

PART III - INCOME NOT SUBJECT TO ARKANSAS TAX

535	Name of payer – Entry 1	27	AN
540	Amount – Entry 1	12	N
545	Name of payer – Entry 2	27	AN
550	Amount – Entry 2	12	N
560	Name of payer – Entry 3	27	AN
565	Amount – Entry 3	12	N
570	Name of payer – Entry 4	27	AN

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
575		Amount – Entry 4	12	N
580		Name of payer – Entry 5	27	AN
585		Amount – Entry 5	12	N
590		Name of payer – Entry 6	27	AN
595		Amount – Entry 6	12	N
600		Name of payer – Entry 7	27	AN
605		Amount – Entry 7	12	N
610		Name of payer – Entry 8	27	AN
615		Amount – Entry 8	12	N
620		Name of payer – Entry 9	27	AN
625		Amount – Entry 9	12	N
630		Name of payer – Entry 10	27	AN
635		Amount – Entry 10	12	N
640		Name of payer – Entry 11	27	AN
645		Amount – Entry 11	12	N
650		Name of payer – Entry 12	27	AN
655		Amount – Entry 12	12	N
660		TOTAL INCOME NOT SUBJECT TO ARKANSAS TAX	12	N
		Schedule Terminus Character	1	Value "\$"

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
AR1000TD LUMP-SUM DISTRIBUTION AVERAGING (IF PRESENT IN THE RETURN)				
		Byte count	4	nnnn for Variable
		Start of record sentinel	4	Value!!!!
000		Record ID	6 AN	Value "ARbbbb"
001		Schedule Type	6 AN	Value "AR1TDb"
002		Page Number	5 AN	Value "PG01b"
003		TIN	9 N	Required Entry
004		Filler	1 AN	Blank
005		Occurrence Number	7 N	Value "0000001or 0000002"
055		Spouse SSN	9 N	
060		Name Line 1	(35)	
		a. Primary Last Name	32 AN	Required Entry
		b. Primary Suffix	3 AN	
065		Name Line 2	(35)	
		a. Secondary Last Name	32 AN	
		b. Secondary Suffix	3 AN	
070		Name Line 3	(35)	
		a. Primary First Name	16 AN	
		b. Primary Middle Initial	1 AN	
		c. Secondary First Name	16 AN	
		d. Secondary Middle Initial	1 AN	
		e. Filler	1 AN	Blank

PART 1 QUALIFICATION SECTION

080	1	Question #1	1	A	"Y or N"
085	2	Question #2	1	A	"Y or N"
090	3	Question #3	1	A	"Y or N"

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
095	4	Question #4	1	A	"Y or N"
100	5A	Question #5a	1	A	"Y or N"
105	5B	Question #5b	1	A	"Y or N"
110		RESERVED			Blank
115		RESERVED			Blank

PART II 10-YEAR AVERAGING

120	1	Total income from payer's 1099	12	N	
125	2	Current actuarial value of the annuity	12	N	
130	3	Total taxable amount	12	N	
135	4	Multiply line 3 by 50%	12	N	
140	5	Subtract 20,000 from line 3	12	N	
145	6	Multiply line 5 by 20%	12	N	
150	7	Minimum distribution allowance	12	N	
155	8	Subtract line 7 from line 3	12	N	
160	9	Enter 10% of line 8	12	N	
165	10	Tax on line 9 amount	12	N	
170	11	Multiply 10 by 10	12	N	
175	12	Line 2 divided by line 3	12	N	
180	13	Multiply line 7 by line 12	12	N	
185	14	Subtract line 13 from line 2	12	N	
190	15	Multiply line 14 by 10%	12	N	
195	16	Tax on line 15 amount	12	N	
200	17	Multiply line 16 by 10	12	N	
205	18	Subtract line 17 from line 11	12	N	

Schedule Terminus Character	1
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FIELD FORM
NBR LINE IDENTIFICATION

LGTH DESCRIPTION

AR1800 -- POLITICAL CONTRIBUTIONS CREDIT SCHEDULE
(IF PRESENT IN THE RETURN)

	Byte count	4		nnnn for Variable
	Start of record sentinel	4		Value!!!!
000	Record ID	6	AN	Value "ARbbbb"
001	Schedule Type	6	AN	Value "AR1800"
002	Page Number	5	AN	Value "PG01b"
003	TIN	9	N	Required Entry
004	Filler	1	AN	Blank
005	Occurrence Number	7	N	Value "0000001"
055	Spouse SSN	9	N	
060	Name Line 1	(35)		
	a. Primary Last Name	32	AN	Required Entry
	b. Primary Suffix	3	AN	
065	Name Line 2	(35)		
	a. Secondary Last Name	32	AN	
	b. Secondary Suffix	3	AN	
070	Name Line 3	(35)		
	a. Primary First Name	16	AN	
	b. Primary Middle Initial	1	AN	
	c. Secondary First Name	16	AN	
	d. Secondary Middle Initial	1	AN	
	e. Filler	1	AN	Blank
200	Name of Candidate / Organization	35	AN	
205	Office Sought	35	AN	
210	Amount Contributed	12	N	
215	Name of Candidate / Organization	35	AN	
220	Office Sought	35	AN	
225	Amount Contributed	12	N	

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
230		Name of Candidate / Organization	35	AN
235		Office Sought	35	AN
240		Amount Contributed	12	N
245		Name of Candidate / Organization	35	AN
250		Office Sought	35	AN
255		Amount Contributed	12	N
260		Name of Candidate / Organization	35	AN
265		Office Sought	35	AN
270		Amount Contributed	12	N
275		Name of Candidate / Organization	35	AN
280		Office Sought	35	AN
285		Amount Contributed	12	N
290		Name of Candidate / Organization	35	AN
295		Office Sought	35	AN
300		Amount Contributed	12	N
305		Name of Candidate / Organization	35	AN
310		Office Sought	35	AN
315		Amount Contributed	12	N
320		Name of Candidate / Organization	35	AN
325		Office Sought	35	AN
330		Amount Contributed	12	N
335		Name of Candidate / Organization	35	AN
340		Office Sought	35	AN
345		Amount Contributed	12	N
350		RESERVED	35	AN Blank
355		RESERVED	35	AN Blank
360		RESERVED	12	N Blank
365		TOTAL Amount Contributed	12	N Required Entry
		Schedule Terminus Character	1	Value "\$"

AR2210

FIELD FORM
NBR LINE IDENTIFICATION

LGTH DESCRIPTION

AR2210 -- ARKANSAS UNDERESTIMATE PENALTY
(IF PRESENT IN THE RETURN)

	Byte count	4		nnnn for Variable
	Start of record sentinel	4		Value!!!!
000	Record ID	6	AN	Value "ARbbbb"
001	Schedule Type	6	AN	Value "AR2210"
002	Page Number	5	AN	Value "PG01b"
003	TIN	9	N	Required Entry
004	Filler	1	AN	Blank
005	Occurrence Number	7	N	Value "0000001"
055	Spouse SSN	9	N	
060	Name Line 1	(35)		
	a. Primary Last Name	32	AN	Required Entry
	b. Primary Suffix	3	AN	
065	Name Line 2	(35)		
	a. Secondary Last Name	32	AN	
	b. Secondary Suffix	3	AN	
070	Name Line 3	(35)		
	a. Primary First Name	16	AN	
	b. Primary Middle Initial	1	AN	
	c. Secondary First Name	16	AN	
	d. Secondary Middle Initial	1	AN	
	e. Filler	1	AN	Blank

PART I REQUIRED ANNUAL PAYMENT

I	100	1	2004 Net Tax	12	N
	105	2	90% of Line 1	12	N
I	110	3	2004 Arkansas Withholding	12	N

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
115	4	Subtract Line 3 from Line 1	12	N
120	5	2003 Net Tax	12	N
125	6	Enter the Smaller of Line 2 or Line 5	12	N

PART II COMPUTING THE PENALTY

130	7A	Enter ¼ of Required Installments	12	N
135	8A	Estimated tax paid and tax withheld	12	N
140	12A	Subtract line 11 from line 10	12	N
145	14A	Underpayment	12	N
150	15A	Overpayment	12	N
155	16A	Number of Days	12	N
160	17A	Penalty Computation	12	N
165	7B	Enter ¼ of Required Installments	12	N
170	8B	Estimated tax paid and tax withheld	12	N
175	9B	Enter Amount from Line 15	12	N
180	10B	Add lines 8 and 9	12	N
185	11B	Add Amounts on Line 13 and 14	12	N
190	12B	Subtract Line 11 from Line 10	12	N
195	13B	If the Amount on Line 12 is Zero	12	N
200	14B	Underpayment	12	N
205	15B	Overpayment	12	N
210	16B	Number of Days	12	N
215	17B	Penalty Computation	12	N
220	7C	Enter ¼ of Required Installments	12	N
225	8C	Estimated tax paid and tax withheld	12	N
230	9C	Enter Amount from line 15	12	N
235	10C	Add Lines 8 and 9	12	N
240	11C	Add Amounts on Line 13 and 14	12	N
245	12C	Subtract Line 11 from Line 10	12	N
250	13C	If the Amount on Line 12 is Zero	12	N
255	14C	Underpayment	12	N
260	15C	Overpayment	12	N
265	16C	Number of Days	12	N

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
270	17C	Penalty Computation	12	N
275	7D	Enter ¼ of Required Installments	12	N
280	8D	Estimated tax paid and tax withheld	12	N
285	9D	Enter Amount from Line 15	12	N
290	10D	Add Lines 8 and 9	12	N
295	11D	Add Amounts on Line 13 and 14	12	N
300	12D	Subtract Line 11 from Line 10	12	N
305	14D	Underpayment	12	N
310	15D	Overpayment	12	N
315	16D	Number of Days	12	N
320	17D	Penalty Computation	12	N
325	18	Penalty	12	N

PART III EXCEPTION

330	Underestimate Penalty Exception	12	N
	Schedule Terminus Character	1	Value "\$"

AR1075

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
AR1075 -- ARKANSAS TUITION DEDUCTION (IF PRESENT IN THE RETURN)				
		Byte count	4	nnnn for Variable
		Start of record sentinel	4	Value!!!!
000		Record ID	6	AN Value "ARbbbb"
001		Schedule Type	6	AN Value "AR1075"
002		Page Number	5	AN Value "PG01b"
003		TIN	9	N Required Entry
004		Filler	1	AN Blank
005		Occurrence Number	7	N Value "0000001 or 0000002 or 0000003"
055		Spouse SSN	9	N
060		Name Line 1	(35)	
		a. Primary Last Name	32	AN Required Entry
		b. Primary Suffix	3	AN
065		Name Line 2	(35)	
		a. Secondary Last Name	32	AN
		b. Secondary Suffix	3	AN
070		Name Line 3	(35)	
		a. Primary First Name	16	AN
		b. Primary Middle Initial	1	AN
		c. Secondary First Name	16	AN
		d. Secondary Middle Initial	1	AN
		e. Filler	1	AN Blank

AR1075

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION	
100	1	Name of Individual	35	A	
105	1	Social Security Number	9	N	
110	1	Relationship	12	A	
115	2	Name of Institution	35	A	
120	2	2-Year Institution	1	AN	Value = "X or Blank"
125	2	4-Year Institution	1	AN	Value = "X or Blank"
130	2	Technical Institution	1	AN	Value = "X or Blank"
135	3	Total Tuition Paid	12	N	
140	4	Enter 50% Tuition Paid	12	N	
145	5	Enter 50% of Weighted Average Tuition	12	N	
150	6	Enter the Lesser of Line 4 or Line 5	12	N	
Schedule Terminus Character			1		Value "\$"

FIELD FORM
NBR LINE IDENTIFICATION

LGTH DESCRIPTION

AR1000NR – ARKANSAS NON RESIDENT INFORMATION
(IF PRESENT IN THE RETURN)

	Byte count	4		nnnn for Variable
	Start of record sentinel	4		Value!!!!
000	Record ID	6	AN	Value "ARbbbb"
001	Schedule Type	6	AN	Value "ARNRbb"
002	Page Number	5	AN	Value "PG01b"
003	TIN	9	N	Required Entry
004	Filler	1	AN	Blank
005	Occurrence Number	7	N	Value "0000001"
055	Spouse SSN	9	N	
060	Name Line 1	(35)		
	a. Primary Last Name	32	AN	Required Entry
	b. Primary Suffix	3	AN	
065	Name Line 2	(35)		
	a. Secondary Last Name	32	AN	
	b. Secondary Suffix	3	AN	
070	Name Line 3	(35)		
	a. Primary First Name	16	AN	
	b. Primary Middle Initial	1	AN	
	c. Secondary First Name	16	AN	
	d. Secondary Middle Initial	1	AN	
	e. Filler	1	AN	Blank
080	Non Resident State	12	AN	Required Entry
085	Number of Months Resident in Arkansas	12	N	Required Entry
NOTE Following Entries are Column C entries Identified by the Line Number. (EX: 9A.C is Line 9A Column C).				
090	8C Wages, Salaries, tips, etc	12	N	
095	9A.C Military compensation pay – Net Amount	12	N	
100	9B.C Military compensation Pay – Net Amount	12	N	
105	10C Net Ministers Income	12	N	

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
110	11C	Interest Income	12	N
115	12C	Dividend Income	12	N
120	13C	Alimony & Separate Maintenance	12	N
125	14C	Business / Professional Income	12	N
130	15C	Capital Gains / Losses	12	N
135	16C	Other Gains / Losses	12	N
140	17C	IRA Distributions	12	N
145	18A.C	Net Employer Pension Plan	12	N
150	18B.C	Net Employer Pension Plan	12	N
155	19C	Rents, Royalties, etc.	12	N
160	20C	Farm Income	12	N
165	21C	Other Income	12	N
170	22C	Total Income	12	N

**Required Entry – Must
not = 0**

NOTE If Value = 0, the return cannot be filed electronically.

175	23C	Payments to IRA	12	N
180	24C	Deduction for Student Loan	12	N
185	25C	Intergenerational Trust	12	N

NOTE The return will be rejected if filed electronically.

190	26C	Moving Expenses	12	N
195	27C	Self-Employed Health Insurance Deduction	12	N
200	28C	Payments to Keogh Plan	12	N
205	29C	Forfeited Interest	12	N
210	30C	Alimony Paid	12	N
215	31C	Border City Exemption	12	N

NOTE The return will be rejected if filed electronically.

220	32C	Support for Disabled Child	12	N
225	33C	TOTAL ADJUSTMENTS	12	N
230	34C & 52A	ADJUSTED GROSS INCOME	12	N
235	52B	Total amount from Line 34, Columns A & B	12	N
240	52C	Divide Line 52A by 52B	12	N
245	52D	APPORTIONED TAX LIABILITY	12	N

NOTE Round the percentage to the nearest fractional percent. If less than 1%, do not round to zero, carry the figure out to eight places to the right of the decimal.

Example: \$2,500/\$325,000 = .00769231

Schedule Terminus Character

1

Value "\$"

FIELD FORM
NBR LINE IDENTIFICATION

LGTH DESCRIPTION

AR1000-CO SCHEDULE OF CHECK-OFF CONTRIBUTIONS
 (IF PRESENT IN THE RETURN)

	Byte count	4		nnnn for Variable
	Start of record sentinel	4		Value!!!!
000	Record ID	6	AN	Value "ARbbbb"
001	Schedule Type	6	AN	Value "AR1COb"
002	Page Number	5	AN	Value "PG01b"
003	TIN	9	N	Required Entry
004	Filler	1	AN	Blank
005	Occurrence Number	7	N	Value "0000001"
055	Spouse SSN	9	N	
060	Name Line 1	(35)		
	a. Primary Last Name	32	AN	Required Entry
	b. Primary Suffix	3	AN	
065	Name Line 2	(35)		
	a. Secondary Last Name	32	AN	
	b. Secondary Suffix	3	AN	
070	Name Line 3	(35)		
	a. Primary First Name	16	AN	
	b. Primary Middle Initial	1	AN	
	c. Secondary First Name	16	AN	
	d. Secondary Middle Initial	1	AN	
	e. Filler	1	AN	Blank
075	Address Line 1	35	AN	Required Entry
085	City	22	A	Required Entry
095	State Abbreviation	2	A	Required Entry
100	Zip Code	12	N	Required Entry
1	Arkansas Disaster Relief Program			
150	Contribution Amount \$1.00	1	AN	Value = "X or Blank"

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
155		Contribution Amount \$5.00	1	AN	Value = "X or Blank"
160		Contribution Amount \$10.00	1	AN	Value = "X or Blank"
165		Mark the Box to write in a Contribution Amount	1	AN	Value = "X or Blank"
170		Amount to be Contributed	12	N	
175		Total Refund Contributed	1	AN	Value = "X or Blank"
180		Total Contribution Amount	12	N	
	2	U.S. Olympic Committee Program			
185		Contribution Amount \$1.00	1	AN	Value = "X or Blank"
190		Contribution Amount \$5.00	1	AN	Value = "X or Blank"
195		Contribution Amount \$10.00	1	AN	Value = "X or Blank"
200		Mark the Box to write in a Contribution Amount	1	AN	Value = "X or Blank"
205		Amount to be Contributed	12	N	
210		Total Refund Contributed	1	AN	Value = "X or Blank"
215		Total Contribution Amount	12	N	
	3	Arkansas School for the Blind/Deaf			
220		Contribution Amount \$1.00	1	AN	Value = "X or Blank"
225		Contribution Amount \$5.00	1	AN	Value = "X or Blank"
230		Contribution Amount \$10.00	1	AN	Value = "X or Blank"
235		Mark the Box to write in a Contribution Amount	1	AN	Value = "X or Blank"
240		Amount to be Contributed	12	N	
245		Total Refund Contributed	1	AN	Value = "X or Blank"
250		Total Contribution Amount	12	N	
	4	Baby Sharon's Children's Catastrophic Illness Program			
255		Contribution Amount \$1.00	1	AN	Value = "X or Blank"
260		Contribution Amount \$5.00	1	AN	Value = "X or Blank"
265		Contribution Amount \$10.00	1	AN	Value = "X or Blank"
270		Mark the Box to write in a Contribution Amount	1	AN	Value = "X or Blank"
275		Amount to be Contributed	12	N	
280		Total Refund Contributed	1	AN	Value = "X or Blank"
285		Total Contribution Amount	12	N	
	5	Organ Donor Awareness Education			

AR1000CO

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION	
290		Contribution Amount \$1.00	1	AN	Value = "X or Blank"
295		Contribution Amount \$5.00	1	AN	Value = "X or Blank"
300		Contribution Amount \$10.00	1	AN	Value = "X or Blank"
305		Mark the Box to write in a Contribution Amount	1	AN	Value = "X or Blank"
310		Amount to be Contributed	12	N	
315		Total Refund Contributed	1	AN	Value = "X or Blank"
320		Total Contribution Amount	12	N	
325	6	Total Check-Off Contributions	12	N	Must = Generic Record Field 830
		Schedule Terminus Character	1		Value "\$"

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION	
AR1000D CAPITAL GAINS SCHEDULE					
		Byte count	4	nnnn for Variable	
		Start of record sentinel	4	Value!!!!	
000		Record ID	6	AN	Value "ARbbbb"
001		Schedule Type	6	AN	Value "ARDbbb"
002		Page Number	5	AN	Value "PG01b"
003		TIN	9	N	Required Entry
004		Filler	1	AN	Blank
005		Occurrence Number	7	N	Value "0000001"
055		Spouse SSN	9	N	
060		Name Line 1	(35)		
		a. Primary Last Name	32	AN	Required Entry
		b. Primary Suffix	3	AN	
065		Name Line 2	(35)		
		a. Secondary Last Name	32	AN	
		b. Secondary Suffix	3	AN	
070		Name Line 3	(35)		
		a. Primary First Name	16	AN	
		b. Primary Middle Initial	1	AN	
		c. Secondary First Name	16	AN	
		d. Secondary Middle Initial	1	AN	
		e. Filler	1	AN	Blank
150	1A	Per Federal Schedule D; Federal Long-Term Capital Gain from line 16	12	N	
155	1B	Per Federal Schedule D; Federal Long-Term Capital Gain from line 16	12	N	Y
160	1C	Per Federal Schedule D; Federal Long-Term Capital Gain from line 16	12	N	S
165	2B	Enter Adjustment	12	N	Y
170	2C	Enter Adjustment	12	N	S
175	3B	Arkansas Long-Term Capital Gains	12	N	Y

AR1000D

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION	
180	3C	Arkansas Long-Term Capital Gains	12	N	S
185	4A	Federal Net Short-Term Capital Loss	12	N	
190	4B	Federal Net Short-Term Capital Loss	12	N	Y
195	4C	Federal Net Short-Term Capital Loss	12	N	S
200	5B	Enter Adjustment	12	N	Y
205	5C	Enter Adjustment	12	N	S
210	6B	Arkansas Net Short-Term Capital Loss	12	N	Y
215	6C	Arkansas Net Short-Term Capital Loss	12	N	S
220	7B	Arkansas Net Capital Gain	12	N	Y
225	7C	Arkansas Net Capital Gain	12	N	S
230	8B	Arkansas Taxable Amount	12	N	Y
235	8C	Arkansas Taxable Amount	12	N	S
240	9A	Federal Short-Term Capital Gain	12	N	
245	9B	Federal Short-Term Capital Gain	12	N	Y
250	9C	Federal Short-Term Capital Gain	12	N	S
255	10B	Enter Adjustment	12	N	Y
260	10C	Enter Adjustment	12	N	S
265	11B	Arkansas Short-Term Capital Gain	12	N	Y
270	11C	Arkansas Short-Term Capital Gain	12	N	S
275	12B	Total Taxable Arkansas Capital Gain	12	N	Y
280	12C	Total Taxable Arkansas Capital Gain	12	N	S
Schedule Terminus Character			1	Value "\$"	

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
AR1000MS – MISCELLANEOUS STATEMENT				
		Byte count	4	nnnn for Variable
		Start of record sentinel	4	Value!!!!
000		Record ID	6	AN Value "ARbbbb"
001		Schedule Type	6	AN Value "ARMSbb"
002		Page Number	5	AN Value "PG01b"
003		TIN	9	N Required Entry
004		Filler	1	AN Blank
005		Occurrence Number	7	N Value "0000001 – 0000010"
055		Spouse SSN	9	N
060		Name Line 1	(35)	
		a. Primary Last Name	32	AN Required Entry
		b. Primary Suffix	3	AN
065		Name Line 2	(35)	
		a. Secondary Last Name	32	AN
		b. Secondary Suffix	3	AN
070		Name Line 3	(35)	
		a. Primary First Name	16	AN
		b. Primary Middle Initial	1	AN
		c. Secondary First Name	16	AN
		d. Secondary Middle Initial	1	AN
		e. Filler	1	AN Blank
150		Miscellaneous	1080	AN
		Schedule Terminus Character	1	Value "\$"

2004 Arkansas Reject Codes

Updated: 10/22/2004

Code	Form	Message
0001	AR1000 AR1000N	Duplicate Return. An electronically filed return has previously been filed.
0002	AR1000 AR1000N	No Federal Tax Return attached to State return.
0003	AR1000 AR1000N	Missing Form: W-2's were not included with State return. (RE: Line 8 or 8C or Line 9A or Line 9B or Line 9C or Line 10 or Line 10C)
0004	AR1000 AR1000N	Missing Form: 1099R's were not included with State return. (RE: Line 17 or Line 17C or Line 18A or Line 18B or Line 18C)
0005	AR1000 AR1000N	Missing Form: W-2G's were not included with State return. (RE: Federal 1040 Line 21)
0006	AR1000 AR1000N	On-Line Filed Return not allowed for State Only Filing.
0007	AR1000 AR1000N	A return claiming Foreign Income Exclusion (Form 2555) cannot be filed electronically with the State of Arkansas.
0008	AR1000 AR1000N	A return with a Foreign Address cannot be filed electronically with the State of Arkansas.
0009	AR1000 AR1000N	Decedent Tax return does not qualify for Arkansas E-File.
0010	AR1000N	The Non Resident return (AR1000N) cannot be filed as "State Only" or "On-Line Filed" Return.
0011	AR1000N	Missing Form: Schedule ARNR was not included in the electronic record.
0012	AR1000N	The Non Resident return (AR1000N) cannot be electronically filed if Arkansas Income is less than \$1.00. (RE: Line 22C)
0013	AR1000N	The Non Resident return (AR1000N) cannot be electronically filed if Arkansas Proration Percentage is 0%. (RE: Line 52C)
0014	AR1000 AR1000N	Return has been rejected and cannot be refiled electronically. A paper return must be mailed.
0015	AR1000 AR1000N	The Due Date for the Federal Extension 2688 must be entered.

Reject Code List for Tax Year 2004

Cont'd Page 2

Updated: 10/22/2004

Code	Form	Message
0016	AR1000 AR1000N	State Filing Status must match Federal Filing Status. Exception: Federal Filing Status 2 must equal State Filing Status 2 or 4.
0017	AR1000 AR1000N	If Filing Status is 1, 2, 3 or 5 then no value can be passed for Column B.
0018	AR1000 AR1000N	If Filing Status is 1, 2, 3, or 6 & Tax Table is 10 then line 36A must be zero.
0019	AR1000 AR1000N	If Filing Status is 1, 3, 5 or 6 & Tax Table is 20 then line 36A must be less than or equal to \$2,000. If Filing Status is 2 & Tax Table is 20 then line 36A must be less than or equal to \$4,000. If Filing Status is 4 and Tax Table is 20 then 36A and 36B must be less than or equal to \$2,000.
0020	AR1000 AR1000N	If Filing Status is 4 or 5 then Low Income Tax Table cannot be used.
0021	AR1000 AR1000N	If Filing Status is 4 then line 37A and 37B must be greater than zero.
0022	AR1000 AR1000N	If Filing Status is 5 then 36A must be greater than zero.
0023	AR1000 AR1000N	65 Special Credit does not qualify when claiming the \$6,000 exemption for Retirement.
0024	AR1000 AR1000N	Personal Tax Credits are incorrect. (RE: Line 7A)
0025	AR1000 AR1000N	Number of Dependents not provided. (RE: Line 7B)
0026	AR1000 AR1000N	Number of Developmentally Disabled Dependents not provided. (RE: Line 7C)
0027	AR1000 AR1000N	Total Personal Tax Credits shown on Line 7D and Line 44 must match.
0028	AR1000 AR1000N	If the Military or Retirement exclusion is claimed, then Low Income Tax Table cannot be used. Tax Table must equal Tax Table 20 or Tax Table 30.

Reject Code List for Tax Year 2004

Cont'd Page 3

Updated: 10/22/2004

Code	Form	Message
0029	AR1000 AR1000N	Missing Form: Schedule AR4 not included with return. (RE: Line 11 or Line 12 or Line 11C or Line 12C)
0030	AR1000 AR1000N	Missing Form: Federal Schedule C not included with return. (RE: Line 14 or Line 14C)
0031	AR1000 AR1000N	Missing Form: Schedule AR1000D or Federal Schedule D is not included with return. (RE: Line 15 or Line 15C)
0032	AR1000 AR1000N	Missing Form: Federal Schedule 4797 or Schedule 4684 not included with return. (RE: Line 16 or Line 16C)
0033	AR1000 AR1000N	Missing Form: Federal Schedule E not included with return. (RE: Line 19 or Line 19C)
0034	AR1000 AR1000N	Missing Form: Federal Schedule F not included with return. (RE: Line 20 or Line 20C)
0035	AR1000 AR1000N	Intergenerational Trust Adjustment cannot be filed electronically. (RE: Line 25 or Line 25C)
0036	AR1000 AR1000N	Missing Form: Federal Schedule 3903 not included with return. (RE: Line 26 or Line 26C)
0037	AR1000 AR1000N	Texarkana Exemption Schedule AR-TX cannot be filed electronically. (RE: Line 31 or Line 31C)
0038	AR1000 AR1000N	Adjusted Gross Income is incorrect. (RE: Line 34A or Line 34B or Line 34C)
0039	AR1000 AR1000N	Invalid Tax Table passed. (RE: Line 36)
0040	AR1000 AR1000N	Missing Form: Schedule AR3 not included with return. (RE: Line 36)
0041	AR1000 AR1000N	Missing Form: Schedule AR1000TD not included with return. (RE: Line 41)
0042	AR1000 AR1000N	Missing Form: Schedule AR1800 not included with return. (RE: Line 45)
0043	AR1000 AR1000N	Missing Form: Federal Schedule 2441 or Schedule 2 not included with return. (RE: Line 47)

Reject Code List for Tax Year 2004

Cont'd Page 4

Updated: 10/22/2004

Code	Form	Message
0044	AR1000 AR1000N	Child Care Credit cannot exceed 20% of the Federal Schedule 2441 or Schedule 2. (RE: Line 47)
0045	AR1000 AR1000N	Surcharge Tax was invalid. (RE: Line 40)
0046	AR1000 AR1000N	Credit for Adoption Expenses cannot be filed electronically. (RE: Line 48)
0047	AR1000 AR1000N	Phenylketonuria Credit cannot be filed electronically. (RE: Line 49)
0048	AR1000 AR1000N	Business & Incentive Credits cannot be filed electronically. (RE: Line 50)
0049	AR1000 AR1000N	No value passed for total credits. (RE: Line 51)
0050	AR1000 AR1000N	Early Childhood Credit cannot be filed electronically. (RE: Line 56)
0051	AR1000 AR1000N	Missing Form: Schedule AR1000CO not included with return. (RE: Line 60)
0052	AR1000 AR1000N	Missing Form: Schedule AR2210 not included with return. (RE: Line 62A or Line 62B)
0053	AR1000 AR1000N	Federal Filing Status must be included in the electronic record.
0054	AR1000 AR1000N	Missing Form: Schedule AR1075 not included with return. (RE: AR3 Line 20)

2004 AR1000 ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident

Dept. Use Only

F

Jan 1 - Dec 31, 2004 or fiscal year ending _____, 20____

USE LABEL PRINT OR TYPE	FIRST NAME(S) AND INITIAL(S) (List both if applicable)	LAST NAME(S) (See Instructions)	YOUR SOCIAL SECURITY NUMBER
	PRESENT ADDRESS - NUMBER AND STREET, APARTMENT OR RURAL ROUTE		SPOUSE SOCIAL SECURITY NUMBER
	CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE		IMPORTANT! You MUST enter your SSN(s) above

FILING STATUS Check Only One Box	1. <input type="checkbox"/> SINGLE (Or widowed before 2004 or divorced at end of 2004)	4. <input type="checkbox"/> MARRIED FILING SEPARATELY ON THE SAME RETURN
	2. <input type="checkbox"/> MARRIED FILING JOINT (Even if only one had income)	5. <input type="checkbox"/> MARRIED FILING SEPARATELY ON DIFFERENT RETURNS
	3. <input type="checkbox"/> HEAD OF HOUSEHOLD (See Instructions)	Enter spouse's name here and SSN above _____
	If the qualifying person is your child but not your dependent, enter this child's name here: _____	6. <input type="checkbox"/> QUALIFYING WIDOW(ER) with dependent child. Year spouse died: (See Instructions) _____

HAVE YOU FILED A FEDERAL EXTENSION?	<input type="checkbox"/> Check this box if you have filed an automatic Federal Extension Form 4868. (See Instr.)	<input type="checkbox"/> Check this box if you have an approved additional extension to file, Federal Form 2688. (See Instr.)
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PERSONAL CREDITS	7A. <input type="checkbox"/> YOURSELF • <input type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF <input type="checkbox"/> HEAD OF HOUSEHOLD/ QUALIFYING WIDOW(ER)		
	<input type="checkbox"/> SPOUSE • <input type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF		
	7B. First name(s) of dependents: (Do not list yourself or spouse)	Multiply number of boxes checked from Line 7A ... <input type="checkbox"/> X \$20 =	
	7C. First name of developmentally disabled individual(s): (See Instr.)	Multiply number of dependents from Line 7B <input type="checkbox"/> X \$20 =	
	7D. TOTAL PERSONAL CREDITS: (Add Lines 7A, 7B and 7C. Enter total here and on Line 44)	Multiply number of developmentally disabled individuals from Line 7C <input type="checkbox"/> X \$500 =	

ROUND ALL INCOME FIGURES TO WHOLE DOLLARS		(A) Your/Total Income	(B) Spouse Income Status 4 Only
8. Wages, salaries, tips, etc.:	8		
9A. U. S. military compensation pay: (Your/joint gross amount)	00 Less \$6,000 9A		
9B. U. S. military compensation pay: (Spouse gross amount)	00 Less \$6,000 9B		
10. Minister's income: Gross \$ Less rental value \$	10		
11. Interest income: (If over \$1,500, attach page AR4)	11		
12. Dividend income: (If over \$1,500, attach page AR4)	12		
13. Alimony and separate maintenance received:	13		
14. Business or professional income: (Attach Federal Schedule C or C-EZ)	14		
15. Capital gains/losses from stocks, bonds, etc.: (See Instr. Attach Federal Schedule D)	15		
16. Other gains or (losses): (Attach Federal Form 4797)	16		
17. Non-Qualified IRA distributions and taxable annuities:	17		
18A. Your/Spouse Employer pension plan/Qualified IRA: (See Important Line 18 Instructions, Page 15)			
Gross Distribution • Taxable Amount • Less \$6,000 18A			
18B. Spouse Employer pension plan/Qualified IRA (Filing Status 4 Only):			
Gross Distribution • Taxable Amount • Less \$6,000 18B			
19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach Federal Schedule E)	19		
20. Farm Income: (Attach Federal Schedule F)	20		
21. Other income: (List type and amount. See Instructions)	21		
22. TOTAL INCOME: (Add Lines 8 through 21)	22		
23. Payments to <input type="checkbox"/> IRA and <input type="checkbox"/> MSA: (See Instructions)	23		
24. Deduction for interest paid on student loans: (See Instructions)	24		
25. Contributions to Intergenerational Trust: (See Instructions)	25		
26. Moving expenses: (Attach Federal Form 3903)	26		
27. Self-employed health insurance deduction: (See Instructions)	27		
28. KEOGH and Self-employed SEP and Simple Plans:	28		
29. Forfeited interest penalty for premature withdrawal:	29		
30. Alimony/separate maintenance paid to: Name: SSN:	30		
31. Border city exemption: (Attach Form AR - TX)	31		
32. Support for permanently disabled individual: (Attach Form AR1000DC)	32		
33. TOTAL ADJUSTMENTS: (Add Lines 23 through 32)	33		
34. ADJUSTED GROSS INCOME: (Subtract Line 33 from Line 22)	34		

Page AR2 (R 08/04)

AR3 ARKANSAS INDIVIDUAL INCOME TAX RETURN

Itemized Deduction Schedule

2004

Name	Social Security Number
------	------------------------

MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See Instructions)

1. Medical and dental expenses:	1	<input type="text"/>	<input type="text"/>	00
2. Enter amount from AR1000/AR1000NR, Line 35A and 35B	2	<input type="text"/>	<input type="text"/>	00
3. Multiply Line 2 by 7.5% (.075)	3	<input type="text"/>	<input type="text"/>	00
4. TOTAL MEDICAL EXPENSE: (Subtract Line 3 from Line 1; If Line 3 is more than Line 1, enter -0-)	4	<input type="text"/> 00		

TAXES: (See Instructions)

5. Real estate tax:	5	<input type="text"/>	<input type="text"/>	00
6. Personal property tax or other taxes (Attach List):	6	<input type="text"/>	<input type="text"/>	00
7. TOTAL TAXES: (Add Lines 5 and 6)	7	<input type="text"/> 00		

INTEREST EXPENSE: (See Instructions)

8. Home mortgage interest paid to financial institutions:	8	<input type="text"/>	<input type="text"/>	00
9. Home mortgage interest paid to an individual: Name: _____ Address: _____	9	<input type="text"/>	<input type="text"/>	00
10. Deductible points:	10	<input type="text"/>	<input type="text"/>	00
11. Investment interest: (Attach Federal Form 4952)	11	<input type="text"/>	<input type="text"/>	00
12. TOTAL INTEREST EXPENSE: (Add Lines 8 through 11)	12	<input type="text"/> 00		

CONTRIBUTIONS: (See Instructions)

13. Cash contributions:	13	<input type="text"/>	<input type="text"/>	00
14. Art and literary contributions: (See Instructions)	14	<input type="text"/>	<input type="text"/>	00
15. Check-off contributions: (See Instructions)	15	<input type="text"/>	<input type="text"/>	00
16. Other:	16	<input type="text"/>	<input type="text"/>	00
17. Carryover contributions from prior years:	17	<input type="text"/>	<input type="text"/>	00
18. TOTAL CONTRIBUTIONS: (Add Lines 13 through 17)	18	<input type="text"/> 00		

CASUALTY AND THEFT LOSSES: (See Instructions)

19. TOTAL CASUALTY AND THEFT LOSSES: (Attach Federal Form 4684)	19	<input type="text"/> 00		
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POST-SECONDARY EDUCATION TUITION DEDUCTION: (See Instructions)

20. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION: (Attach AR1075(s))	20	<input type="text"/> 00		
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MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See Instructions)

21. Unreimbursed employment business expenses: (Attach Federal Form 2106)	21	<input type="text"/>	<input type="text"/>	00
22. Other Expenses: (List type and amount)	22	<input type="text"/>	<input type="text"/>	00
23. Add the amounts on Lines 21 and 22. Enter the total.	23	<input type="text"/>	<input type="text"/>	00
24. Enter the amount from AR1000/AR1000NR, Line 35A and 35B.	24	<input type="text"/>	<input type="text"/>	00
25. Multiply Line 24 above by 2% (.02)	25	<input type="text"/>	<input type="text"/>	00
26. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract Line 25 from Line 23; If Line 25 is more than Line 23, enter -0-)	26	<input type="text"/> 00		

OTHER MISCELLANEOUS DEDUCTIONS: (See Instructions)

27. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION. (Attach list)	27	<input type="text"/> 00		
--	----	-------------------------	--	--

TOTAL ITEMIZED DEDUCTIONS:

28. If the amount on AR1000/AR1000NR, Line 35A and 35B is \$142,700 or less (\$71,350 if married filing separately on separate returns), add Lines 4, 7, 12, 18, 19, 20, 26 and 27. Enter the total here. If the amount on AR1000/AR1000NR, Line 35A and 35B is over \$142,700 (\$71,350 if married filing separately on separate returns), see worksheet in the instructions to calculate the allowable amount to enter. Enter allowable amount here. IF YOU CHECKED FILING STATUS 1, 2, 3 OR 6, enter the allowable amount here and on AR1000/AR1000NR, Line 36A	28	<input type="text"/> 00		
--	----	-------------------------	--	--

Note: Complete lines 29 through 33 ONLY if you and your spouse are using Filing Status 4 or 5.

	YOUR Adjusted Gross Income Line 35, Column A	SPOUSE'S Adjusted Gross Income Line 35, Column B
29. Enter the adjusted gross income from AR1000/AR1000NR Line 35, Columns A and B here.	29A <input type="text"/> 00	29B <input type="text"/> 00
30. Total Arkansas adjusted gross income, add columns 29A and 29B from above and enter here.	30	<input type="text"/> 00
31. Divide the amount on Line 29A by the amount on Line 30. Enter the percentage here.	31	<input type="text"/> %
32. Multiply Line 28 by the percentage on Line 31. Enter here and on AR1000/AR1000NR, Line 36, Col. A (YOU)	32	<input type="text"/> 00
33. Subtract Line 32 from Line 28. Enter here and on AR1000/AR1000NR, Line 36, Col. B. If you and your spouse are using Filing status 5, enter this amount on Line 36, Col. A of your spouse's return. (SPOUSE)	33	<input type="text"/> 00

Page AR4 (R 08/04)

STATE OF ARKANSAS
Lump Sum Distribution Averaging
For Total Distribution from Qualified Retirement Plan

Attach to AR1000 or AR1000NR

See Instructions on Reverse Side

Name(s) as shown on return		Social Security Number	
PART I		Complete this part to see if you qualify to use the AR1000TD	
		YES	NO
1. Was this a distribution of a plan participant's entire balance from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No", do not use this form. 1			
2. Did you roll over any part of the distribution? If "Yes", do not use this form. 2			
3. Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936? 3			
4. Were you (a) a plan participant who received this distribution (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? 4			
If you answered "No" to both questions 3 and 4, do not use this form.			
5a. Did you use Form AR1000TD for a previous distribution from your own plan? If "Yes," do not use this form for a 2004 distribution from your own plan. 5a			
b. If you are receiving this distribution as a beneficiary of a plan participant who died, did you use AR1000TD for a previous distribution received for that plan participant? If "Yes," you may not use the form for this distribution. b			
PART II		10 YEAR AVERAGING	
Refer to Instructions to see if you qualify for 10 year averaging			
1. Total income from payer's statement. (Form 1099R, Box 2a). (Enter on this line instead of on AR1000 or AR1000NR.) 1			
2. Current actuarial value of annuity from Form 1099R, Box 8. If none, enter -0-. 2			
3. Total taxable amount. (Add Lines 1 and 2.) If total is \$70,000 or more, skip Lines 4 through 7 and enter amount on Line 8. 3			
4. Multiply Line 3 by 50% (.50); but do not enter more than \$10,000. 4			
5. Subtract \$20,000 from Line 3. (Enter the difference.) If result is zero or less, enter -0- 5			
6. Multiply Line 5 by 20% (.20). 6			
7. Minimum distribution allowance. (Subtract Line 6 from Line 4.) 7			
8. Subtract Line 7 from Line 3. 8			
9. Enter 10% (.10) of Line 8. 9			
10. Tax on the amount on Line 9. (Use the tax rate schedule on reverse side.) 10			
11. Multiply Line 10 by 10. If Line 2 is zero, skip Lines 12 through 17, and enter on Line 18. 11			
12. Divide Line 2 by Line 3. (Carry to four decimal places.) 12			
13. Multiply Line 7 by Line 12 13			
14. Subtract Line 13 from Line 2. 14			
15. Multiply Line 14 by 10% (.10). 15			
16. Tax on amount on Line 15. (Use tax rate schedule on reverse side.) 16			
17. Multiply Line 16 by ten (10). 17			
18. Subtract Line 17 from Line 11. (Enter this amount on Line 41 of AR1000 or AR1000NR.) 18			

STATE OF ARKANSAS
Political Contributions Credit Schedule
INDIVIDUAL INCOME TAX RETURN

Name	Social Security Number
------	------------------------

A credit of up to \$50.00 per taxpayer (\$100.00 for a joint return) is allowed against your Arkansas Individual Income Tax liability for money contributions made by the taxpayer to one of the following:

- (1) A candidate seeking nomination or election to a public office or to the candidate's campaign committee; or
- (2) A small donor political action committee as defined by Arkansas Code Annotated § 7-6-201; or
- (3) An approved political action committee as defined by Arkansas Code Annotated § 7-6-201; or
- (4) An organized political party as defined in Arkansas Code Annotated § 7-1-101.

For the purposes of this credit, "Public Office" means any office created by or under the authority of the laws of the State of Arkansas, or a subdivision thereof, that is filled by the voters. **The credit does not apply to contributions made to candidates for federal offices.** The contribution must be made by **April 15, 2005** to be claimed on the 2003 tax return.

A. Name of Candidate or Organization	B. Office Sought	C. Amount	
			00
			00
			00
			00
			00
			00
			00
			00
			00
			00
D. TOTAL			00

Instructions:

1. The credit allowed shall be the aggregate contributions, not to exceed \$50.00 per taxpayer (\$100.00 on a joint return). List the name of the candidate or organization to whom the contribution was made in Section A, the office being sought in Section B and the amount in Section C.
2. Total the amounts and enter in Section D.
3. Enter the amount in Section D or \$50.00 per taxpayer (\$100.00 for a joint return), whichever is less, on AR1000/AR1000NR, Line 45.

AR2210

2004

STATE OF ARKANSAS

Underpayment of Estimated Tax by Individuals

(Attach to Form AR1000 or Form AR1000NR)

Name	Social Security Number
------	------------------------

PART I REQUIRED ANNUAL PAYMENT

1. Enter your 2004 net tax: (Line 52, Form AR1000 or Line 52D, AR1000NR)	1	
2. Enter 90% (.90) of the amount shown on Line 1:	2	
3. Enter 2004 Arkansas income tax withheld: (Line 53, AR1000 or AR1000NR)	3	
4. Subtract Line 3 from Line 1: (If the result is \$1,000 or less, stop here, do not complete this schedule)	4	
5. Enter your 2003 net tax liability: (Line 52, AR1000 or Line 52D, AR1000NR)	5	
6. Required annual payment. Enter the smaller of Line 2 or Line 5:	6	

Note: If Line 3 is equal to or more than Line 6, stop here, you do not owe the penalty.**PART II COMPUTING THE PENALTY**

		PAYMENT DUE DATES			
		A 4-15-04	B 6-15-04	C 9-15-04	D 1-15-05
7. Required installments. Enter 1/4 (.25) of Line 6, AR2210 in each column:	7				
8. Estimated tax paid and tax withheld (See Instructions). For column A only , also enter the amount from Line 8 on Line 12. If Line 8 is equal to or more than Line 7 for all payment periods, stop here, you do not owe the penalty. Complete Lines 9 through 15 of each column before going to the next column: ..	8				
9. Enter amount, if any, from Line 15 of previous column:	9				
10. Add Lines 8 and 9:	10				
11. Add amounts on Line 13 and 14 of previous column:	11				
12. Subtract Line 11 from Line 10. If zero or less, enter 0. For column A only, enter the amount from Line 8:	12				
13. If the amount on Line 12 is zero, subtract Line 10 from Line 11, otherwise enter zero:	13				
14. Underpayment. If Line 7 is equal to or more than Line 12, subtract Line 12 from Line 7. Then go to Line 9 of the next column. Otherwise go to Line 15:	14				
15. Overpayment. If Line 12 is more than Line 7, subtract Line 7 from Line 12, then go to Line 9 of the next column:	15				
16. Number of days from the payment due date shown at top of column to the date the amount on Line 14 was paid, or 4-15-05, whichever is earlier:	16				
17. Underpayment on Line 14 X <div style="display: inline-block; text-align: center; vertical-align: middle;">Number of days on Line 16 365</div> X .10	17				
18. PENALTY. Add all the amounts on Line 17 in all columns. Enter the total here and on Form AR1000/AR1000NR, Line 62B:		18			

PART III If you are claiming an **exception** (See list on back of this form) from the Underestimate Penalty, please enter the exception in the box to the right and on Form AR1000/AR1000NR, Line 62A.

THIS FORM MUST BE ATTACHED TO ANY RETURN CLAIMING AN EXCEPTION FROM UNDERPAYMENT OF ESTIMATED TAX PENALTY. YOU MUST ENTER THE EXCEPTION NUMBER IN THE BOX ON LINE 62A, FORM AR1000/AR1000NR

One Form Per Student

Name as Shown on Return	Social Security Number
1. Individual Attending Institution	Social Security Number
	Relationship to Taxpayer

2. Name of Institution: _____

Check One: ☐ 2-Year ☐ 4-Year ☐ Technical Institute

3. Total Tuition paid by Taxpayer: (See Instructions)	3 ➤		00
4. Multiply line 3 by 50% (.50):	4 ➤		00
5. Multiply the appropriate Weighted Average Tuition by 50% (.50): (See Instructions)	5 ➤		00
6. Enter the lesser of line 4 or line 5 here and on Form AR3, Line 20:	6 ➤		00

Instructions

- Line 1. Enter the name of the individual attending a post-secondary educational institution, social security number and relationship to taxpayer. (Taxpayer, taxpayer's spouse or taxpayer's dependent)
- Line 2. Enter the name of the institution. Study must be for an associate, undergraduate or graduate degree. The institution can be located out of Arkansas, but you must use the Arkansas Weighted Tuition Average in determining the maximum allowable deduction.
- Line 3. Enter the amount of tuition paid. Reduce the amount of tuition paid by any reimbursements from scholarships, grants and/or fellowships. **Do not** include expenses paid for fees, books, or lodging.
- Line 4. Enter 50% of Line 3, tuition paid.
- Line 5. Enter 50% of the Weighted Average Tuition. The Weighted Average Tuition shall be determined for the three classifications each year. The three classifications are 2-year colleges, 4-year colleges and technical institutes located in Arkansas. The Weighted Average Tuition for tax year 2003 is as follows:

	Per Year
2-year Colleges	\$ 1,797
4-year Colleges	\$ 4,593
Technical Institutes	\$ 998

- Line 6. Total the amounts of all AR1075's and enter on the Itemized Deduction Schedule (AR3), Line 20, Post-Secondary Educational Tuition Deduction.

2004 AR1000NR ARKANSAS INDIVIDUAL INCOME TAX RETURN

Nonresident and Part Year Resident

Dept. Use Only

N

Jan 1 - Dec 31, 2004 or fiscal year ending _____, 20__

USE LABEL PRINT OR TYPE	FIRST NAME(S) AND INITIAL(S) <i>(List both if applicable)</i>	LAST NAME(S) <i>(See Instructions)</i>	YOUR SOCIAL SECURITY NUMBER			
	PRESENT ADDRESS - NUMBER AND STREET, APARTMENT OR RURAL ROUTE		SPOUSE SOCIAL SECURITY NUMBER			
	CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE		IMPORTANT! You MUST enter your SSN(s) above			
	ATTACH A COPY OF YOUR COMPLETE FEDERAL RETURN					
FILING STATUS Check Only One Box	1. <input type="checkbox"/> SINGLE <i>(Or widowed before 2004 or divorced at end of 2004)</i> 2. <input type="checkbox"/> MARRIED FILING JOINT <i>(Even if only one had income)</i> 3. <input type="checkbox"/> HEAD OF HOUSEHOLD <i>(See Instructions)</i> If the qualifying person is your child but not your dependent, enter this child's name here: _____		4. <input type="checkbox"/> MARRIED FILING SEPARATELY ON THE SAME RETURN 5. <input type="checkbox"/> MARRIED FILING SEPARATELY ON DIFFERENT RETURNS Enter spouse's name here and SSN above _____ 6. <input type="checkbox"/> QUALIFYING WIDOW(ER) with dependent child. Year spouse died: <i>(See Instructions)</i> _____			
	NONRESIDENT: <i>(List State of residence)</i> _____ PART YEAR RESIDENT: <i>(Time of residency in AR)</i> _____					
PERSONAL CREDITS	HAVE YOU FILED A FEDERAL EXTENSION?		<input type="checkbox"/> Check this box if you have filed an automatic Federal Extension Form 4868. <i>(See Instr.)</i>			
	7A. <input type="checkbox"/> YOURSELF <input type="checkbox"/> 65 or OVER <input type="checkbox"/> 65 SPECIAL <input type="checkbox"/> BLIND <input type="checkbox"/> DEAF <input type="checkbox"/> HEAD OF HOUSEHOLD/ QUALIFYING WIDOW(ER) <input type="checkbox"/> SPOUSE <input type="checkbox"/> 65 or OVER <input type="checkbox"/> 65 SPECIAL <input type="checkbox"/> BLIND <input type="checkbox"/> DEAF					
	7B. First name(s) of dependents: <i>(Do not list yourself or spouse)</i> _____		Multiply number of boxes checked from Line 7A ... <input type="checkbox"/> X \$20 = _____ 00			
	7C. First name of developmentally disabled individual(s): <i>(See Instr.)</i> _____		Multiply number of dependents from Line 7B <input type="checkbox"/> X \$20 = _____ 00			
	7D. TOTAL PERSONAL CREDITS: <i>(Add Lines 7A, 7B and 7C. Enter total here and on Line 44)</i> _____		Multiply number of developmentally disabled individuals from Line 7C <input type="checkbox"/> X \$500 = _____ 00			
INCOME Attach W-2/1099 Form(s) here / Place check on W-2/1099 Form(s)	ROUND ALL INCOME FIGURES TO WHOLE DOLLARS		(A) Your/Total Income	(B) Spouse Income Status 4 Only	(C) Arkansas Income Only	
	8. Wages, salaries, tips, etc.: 8		00	00	00	
	9A. U. S. military compensation pay: <i>(Your/joint gross amt.)</i> 9A		00	00	00	
	9B. U. S. military compensation pay: <i>(Spouse gross amt.)</i> 9B		00	00	00	
	10. Minister's income: Gross \$ Less rental value \$ 10		00	00	00	
	11. Interest income: <i>(If over \$1,500, attach page AR4)</i> 11		00	00	00	
	12. Dividend income: <i>(If over \$1,500, attach page AR4)</i> 12		00	00	00	
	13. Alimony and separate maintenance received: 13		00	00	00	
	14. Business or professional income: <i>(Attach Federal Schedule C or C-EZ)</i> 14		00	00	00	
	15. Capital gains/losses from stocks, bonds, etc.: <i>(See Instr. Attach Federal Schedule D)</i> ... 15		00	00	00	
	16. Other gains or (losses): <i>(Attach Federal Form 4797)</i> 16		00	00	00	
	17. Non-Qualified IRA distributions and taxable annuities: 17		00	00	00	
	18A. Your/Joint Employer pension plan/Qualified IRA: <i>(See Important Line 18 Instr, Page 15)</i> Gross Distribution • [] 00 Taxable Amount • [] 00 Less \$6,000 18A		00	00	00	
	18B. Spouse Employer pension plan/Qualified IRA: <i>(Filing Status 4 only)</i> Gross Distribution • [] 00 Taxable Amount • [] 00 Less \$6,000 18B		00	00	00	
	19. Rents, royalties, partnerships, estates, trusts, etc.: <i>(Attach Federal Schedule E)</i> 19		00	00	00	
	20. Farm Income: <i>(Attach Federal Schedule F)</i> 20		00	00	00	
	21. Other income: <i>(List type and amount. See Instructions)</i> 21		00	00	00	
	22. TOTAL INCOME: <i>(Add Lines 8 through 21)</i> 22		00	00	00	
	ADJUSTMENTS	23. Payments to <input type="checkbox"/> IRA and <input type="checkbox"/> MSA: <i>(See Instructions)</i> 23		00	00	00
		24. Deduction for interest paid on student loans: <i>(See Instructions)</i> 24		00	00	00
		25. Contributions to Intergenerational Trust: <i>(See Instructions)</i> 25		00	00	00
		26. Moving expenses: <i>(Attach Federal Form 3903)</i> 26		00	00	00
27. Self-employed health insurance deduction: <i>(See Instructions)</i> 27		00	00	00		
28. KEOGH and Self-employed SEP and Simple Plans: 28		00	00	00		
29. Forfeited interest penalty for premature withdrawal: 29		00	00	00		
30. Alimony/sep. maint. paid to: Name: _____ SSN: _____ 30		00	00	00		
31. Border city exemption: <i>(Attach Form AR - TX)</i> 31		00	00	00		
32. Support for permanently disabled individual: <i>(Attach Form AR1000DC)</i> 32		00	00	00		
33. TOTAL ADJUSTMENTS: <i>(Add Lines 23 through 32)</i> 33		00	00	00		
34. ADJUSTED GROSS INCOME: <i>(Subtract Line 33 from Line 22)</i> 34		00	00	00		

		(A) Your/Total Income	(B) Spouse Income Status 4 Only	
TAX COMPUTATION	35. ADJUSTED GROSS INCOME: (From Line 34, Columns A and B, Page NR1) 35	00	00	
	36. Select tax table: (Check the appropriate box) <div style="display: flex; justify-content: space-around;"> <input type="checkbox"/> LOW INCOME Table 1 <input type="checkbox"/> REGULAR Table 2 </div> If you qualify for the Low Income Tax Table, enter zero (0) on Line 36A. If not, then: Enter the larger of your: <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <input type="checkbox"/> Itemized Deductions (See itemized deduction schedule, Line 28) OR <input type="checkbox"/> Standard Deduction (See Standard Deduction Instr., Line 36) 36 • </div>	00	00	
	37. NET TAXABLE INCOME: (Subtract Line 36 from Line 35) 37 •	00	00	
	38. Tax: (Enter tax from tax table) 38	00	00	
	39. Combined tax: (Add amounts from Lines 38A and 38B and enter here) 39	00	00	
	40. Income Tax Surcharge: (Multiply Line 39 by 3% (.03); TEXARKANA RESIDENTS SEE INSTRUCTIONS) 40 •	00	00	
	41. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD) 41 •	00	00	
	42. IRA and qualified plan withdrawal and overpayment penalties: (Attach Federal Form 5329, if required) 42 •	00	00	
	43. TOTAL TAX: (Add Lines 39 through 42) 43 •	00	00	
	TAX CREDITS	44. Personal Tax credit: (Enter total from Line 7D, page NR1) 44 •	00	
45. State Political Contributions credit: (Attach schedule) 45 •		00		
46. Other State Tax credit: (Attach a copy of other state tax return(s)) 46 •		00		
47. Child care credit: (Attach Fed. Form 2441 or 1040A, Sch. 2, 20% of Federal credit allowed) 47 •		00		
48. Credit for adoption expenses: (Attach Form 8839) 48 •		00		
49. Phenylketonuria Disorder credit: (See Instructions. Attach AR1113) 49 •		00		
50. Business and Incentive Tax credit: (Attach schedule and certificate) 50 •		00		
51. TOTAL CREDITS: (Add Lines 44 through 50) 51 •	00	00		
52. NET TAX: (Subtract Line 51 from Line 43. If Line 51 is greater than Line 43, enter 0) 52 •	00	00		
PRORATION	52A. Enter the amount from Line 34, Column C: 52A	00		
	52B. Enter the total amount from Line 34, Columns A and B: 52B •	00		
	52C. Divide Line 52A by 52B: (See Instructions). 52C •		%	
	52D. APPORTIONED TAX LIABILITY: (Multiply Line 52 by Line 52C) 52D •		00	
PAYMENTS	53. Arkansas Income Tax withheld: (Attach State copies of W-2 Forms) 53 •	00		
	54. Estimated tax paid or credit brought forward from last year: 54 •	00		
	55. Payments made with extension: (See Instructions) 55 •	00		
	56. Early childhood program: Certification Number: _____ (Attach Fed. Form 2441 or 1040A, Sch. 2 & Cert. Form AR1000EC, 20% of Fed. credit allowed) . 56 •	00		
	57. TOTAL PAYMENTS: (Add Lines 53 through 56) 57 •	00	00	
REFUND OR TAX DUE	58. AMOUNT OF OVERPAYMENT/REFUND: (If Line 57 is greater than Line 52D, enter difference) 58 •		00	
	59. Amount to be applied to 2005 estimated tax: 59 •	00		
	60. Amount of Checkoff Contributions: (Attach Schedule AR1000-CO) 60 •	00		
	61. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 59 and 60 from Line 58) REFUND 61 • ☺		00	
	62. AMOUNT DUE: (If Line 57 is less than Line 52D, enter difference; If over \$1,000, see instructions) TAX DUE 62 • ☹		00	
	62A. Attach Form AR2210: Enter Exception in box 62A • <input type="checkbox"/> Penalty 62B • <input type="checkbox"/> 00			
	62C. Please attach your check or money order, made out to "Dept. of Finance and Administration", for the tax and penalty (if applicable) due. Be sure to write your Social Security Number on your check: TOTAL DUE 62C •		00	
63. Amount of income not subject to Arkansas tax from AR4, Part III: (Memorandum only)	May the Arkansas Revenue Agency discuss this return with the preparer shown below? <input type="checkbox"/> Yes <input type="checkbox"/> No			
PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
Your Signature		Occupation	Date	Home Telephone:
Spouse's Signature		Occupation	Date	Work Telephone:
PAID PREPARER	Paid Preparer's Signature		ID Number/Social Security Number	
	Preparer's Name		City/State/Zip	
	Address		Telephone Number	
		For Department Use Only		
		A • <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
		B • <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
		C • <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
		D • <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
		E • <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
		F • <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		

AR1000-CO

STATE OF ARKANSAS
SCHEDULE OF CHECK-OFF CONTRIBUTIONS
INDIVIDUAL INCOME TAX RETURN
ATTACH AS THE SECOND PAGE OF YOUR RETURN

NAME _____ SSN _____

SPOUSE'S NAME: _____ SSN: _____

ADDRESS _____

CITY _____ STATE _____ ZIP _____

INSTRUCTIONS: Check the appropriate box and enter the designated amount for each check-off in the box provided. Total your contributions and enter the amount in Box 6. **Contributions are limited to whole dollar amounts only.**

FOR TAXPAYERS THAT ARE DUE A REFUND: This schedule **must** be attached to any return claiming a check-off contribution. Enter the amount in Box 6 on Line 60 of the AR1000/AR1000NR or Line 26 of the AR1000S. The total amount you contribute will reduce your refund by a corresponding amount. If this schedule is not attached to your AR1000/AR1000NR/AR1000S or if the amount in Box 6 is not entered on Line 60 of the AR1000/AR1000NR or Line 26 of the AR1000S, your contribution will not be recognized and the amount will be refunded to you.

FOR TAXPAYERS THAT OWE ADDITIONAL TAXES: Detach this schedule and submit a separate check for the amount of your check-off contributions. **Mail to:** Arkansas Individual Income Tax - Accounting Branch, P.O. Box 3628, Little Rock, AR 72203-3628

1. ARKANSAS DISASTER RELIEF PROGRAM. CLS 1162 • \$

[] \$1 [] \$5 [] \$10 [] _____ [] Your Total Refund
Write in Amount

2. U.S. OLYMPIC COMMITTEE PROGRAM. CLS 1145 • \$

[] \$1 [] \$5 [] \$10 [] _____ [] Your Total Refund
Write in Amount

3. ARKANSAS SCHOOL FOR THE BLIND/SCHOOL FOR THE DEAF. CLS 1164 • \$

[] \$1 [] \$5 [] \$10 [] _____ [] Your Total Refund
Write in Amount

4. BABY SHARON'S CHILDREN'S CATASTROPHIC ILLNESS PROGRAM. CLS 1144 • \$

[] \$1 [] \$5 [] \$10 [] _____ [] Your Total Refund
Write in Amount

5. ORGAN DONOR AWARENESS EDUCATION PROGRAM. CLS 1146 • \$

[] \$1 [] \$5 [] \$10 [] _____ [] Your Total Refund
Write in Amount

6. TOTAL CHECK-OFF CONTRIBUTIONS. \$

STATE OF ARKANSAS
CAPITAL GAINS SCHEDULE
INDIVIDUAL INCOME TAX RETURN

Name	Social Security Number
------	------------------------

STATE TAX DEPRECIATION PROVISION UNAFFECTED BY NEW FEDERAL LAW

Arkansas has not adopted the depreciation provisions contained in the Job Creation Workers Act of 2002 and the Jobs and Growth Tax Relief Reconciliation Act of 2003.

While the new depreciation provisions may be used for federal returns, Arkansas operates under a different tax code. On Arkansas income tax returns, taxpayers must file following the rules in sections 167, 168, 179, and 179A under the Internal Revenue Code of 1986, enacted January 1, 1999.

Arkansas does not recognize the 50% bonus depreciation or the increased Section 179 expense provisions, therefore there may be differences in the Arkansas and the federal basis of assets that you dispose of during the year. These and any other differences should be reconciled using the adjustment lines in the worksheet below.

You can find more information about Arkansas tax code, or file your income tax electronically, by visiting the Department of Finance and Administration web site at www.arkansas.gov/dfa

Complete this worksheet if you have a **CAPITAL GAIN OR LOSS** reported on Federal Schedule D, or if Sch. D is not required, a gain reported on Federal Form 1040, Line 13.

Adjust your gains and losses for any differences in the federal and Arkansas amounts using Lines 2, 5 and 10.

Attach this schedule to your return.

	(A) Per Federal Sch D	(B) You	(C) Your Spouse
1. Enter Federal Long-Term Capital Gain or Loss reported on Line 15, Federal Schedule D or Form 1040, Line 13. 1	00	00	00
2. Enter adjustment, if any, for differences in federal and state amounts. 2		00	00
3. Arkansas Long-Term Capital Gain or Loss, add (or subtract) Line 1 and Line 2. 3		00	00
4. Enter Federal Net Short-Term Capital Loss, if any, reported on Line 7, Federal Schedule D. 4	00	00	00
5. Enter adjustment, if any, for differences in federal and state amounts. 5		00	00
6. Arkansas Net Short-Term Capital Loss, add (or subtract) Line 4 and Line 5. 6		00	00
7. Arkansas Net Capital Gain or Loss (If gain, subtract Line 6 from 3. If loss add Lines 6 and 3) .. 7		00	00
8. Arkansas Taxable Amount, if a Gain multiply Line 7 by 70 percent (.70), otherwise enter Loss. 8		00	00
9. Enter Federal Short-Term Capital Gain, if any, reported on Line 7, Federal Schedule D. 9	00	00	00
10. Enter adjustment, if any, for differences in federal and state amounts. 10		00	00
11. Arkansas Short-Term Capital Gain, add (or subtract) Line 9 and Line 10. 11		00	00
12. Total taxable Arkansas Capital Gain or Loss, add Lines 8 and 11, enter here and on Line 15, AR1000/AR1000NR. 12		00	00

AR1000MS

2004

STATE OF ARKANSAS

Miscellaneous Statement

[illegible]